

OKLAHOMA SECRETARY OF STATE

FEE: \$15.00

SUBMIT IN DUPLICATE

PRINT CLEARLY



SOS



2920780002

**Registration Statement of Charitable Organization**

() Initial Registration

☒ Renewal

() Update

Oklahoma Secretary of State, 2300 N. Lincoln Blvd., Room 101, Oklahoma City, OK 73105-4897  
Telephone: (405) 521-3912

1a. The legal name of the charitable organization:

Mountain States Legal Foundation

1b. The organization's employer identification number: 84-0736725

2. Any other name the organization may be identified as or known as, and any distinctive names the organization uses for the purposes of public solicitation of contributions:

3a. The organization is a: ☒ corporation • partnership • other legal entity

3b. When &amp; where was the organization formed to do business?

Month, day, year 4-25-77 State/Country Colorado

3c. Fiscal year ends month/day: December 31

4a. The street address of the charitable organization:

2596 S. Lewis Way, Lakewood Jefferson CO 80227

Street City County State Zip Code

4b. The mailing address of the charitable organization, if different:

RECEIVED

MAY 06 2005

5. The principal business telephone number (include area code): 303-292-2021

OKLAHOMA SECRETARY  
OF STATE

6. The purposes for which the contributions solicited or accepted are to be used: To engage in nonpartisan legal research, study and analysis for the benefit of the general public and to engage in litigation on behalf of its members and itself on issues of public interest.

(No contribution or any portion thereof shall enure to the private benefit of any voluntary solicitor.)

7. The name and street address of the person who will have custody of the contributions:

William Perry Pendley  
2596 S. Lewis Way  
Lakewood, CO 80227

---

8. The name and street address of the person(s) responsible for the distribution of funds collected:

William Perry Pendley  
2596 S. Lewis Way  
Lakewood, CO 80227

---

9. The period of time during which such solicitation is to be conducted:

Throughout the year, direct mail solicitations

---

10. A description of the specific method or methods of solicitation:

- personal contact ..... direct mail ..... telephone
  - television ..... radio ..... other .....
- 

11. Solicitation will be conducted by:    • voluntary, unpaid solicitors    ☒ paid solicitors    • both
- 

12. IF your organization contracts with or otherwise engages the services of any outside fund raising professional (such as a "professional fund raiser," "paid solicitor," "fund raising counsel," or "commercial co-venturer") the information listed on the page titled "Form 101 Attachment: Professional Fund Raiser Information" of this form must be submitted for each professional with this application.

#### REQUIRED ATTACHMENTS

13. A copy of Internal Revenue Form 990 as filed by the charitable organization for the most recently completed fiscal year; or for the initial registration of a newly formed organization, a copy of a letter from the Internal Revenue Service, or other evidence, showing the tax exempt status of the charitable organization.
14. A complete list of the names, street addresses, and title or position, of each officer, including each principal salaried executive staff officer, director, and trustee of the charitable organization.

## EXECUTION AND ACKNOWLEDGMENT

I, the undersigned, being duly authorized to sign on behalf of the charitable organization named herein, have caused this application to be executed this 2 day of MAR, 05; and that the contents of the application and each supporting document are true, to the best of my knowledge, and complete.



\_\_\_\_\_  
Signature of President, Chairman or Principal Officer

William Perry Pendley

\_\_\_\_\_  
Type or Print Name

President and Chief Legal Officer

\_\_\_\_\_  
Title

# Charitable Organization Financial Statement

**NOTE:** Every charitable organization which has received contributions during the previous calendar year **SHALL** file a financial statement **WITH** its initial registration, **and WITH** each annual renewal, thereafter, which contains the most recent information as follows. This form **must** also be signed and acknowledged.

1. The legal name of the charitable organization:

Mountain States Legal Foundation

2. The street address of the charitable organization:

2596 S. Lewis Way	Lakewood	Jefferson	CO	80227
Street	City	County	State	Zip Code

3. The telephone number of the charitable organization: 303-292-2021

4. This report is for the calendar or fiscal year ending: 12-31-04

4a. The gross amount of the contributions collected: 1,937,330

4b. The gross amount of the contributions pledged: - 0 -

5a. The gross amount given to the charitable purpose represented: 1,937,330

5b. The gross amount to be given to the charitable purpose represented: - 0 -

6a. The aggregate amount paid for the expenses of such solicitation: 344,235

6b. The aggregate amount to be paid for the expenses of such solicitation: - 0 -

7a. The aggregate amount paid to professional fund raisers and solicitors: 55,153

7b. The aggregate amount to be paid to professional fund raisers and solicitors: - 0 -

## EXECUTION & ACKNOWLEDGMENT

I, the undersigned, being duly authorized to sign on behalf of the above named charitable organization, have caused this financial statement to be executed this 2 day of MAY, '05; and that the contents of this statement and any supporting document(s) are true and, to the best of my knowledge, complete.



\_\_\_\_\_  
Signature of President, Chairman or Principal Officer



\_\_\_\_\_  
Print or Type Name

OKLAHOMA REGISTRATION OF A CHARITABLE ORGANIZATION  
Mountain States Legal Foundation

Principal Executive Staff Officer:

William Perry Pendley  
2596 S. Lewis Way  
Lakewood, CO 80227  
(303) 292-2021

**Mountain States Legal Foundation**

(a Colorado Nonprofit Corporation)

**Financial Statements**

December 31, 2004

---

# Mountain States Legal Foundation

## Table of Contents

---

Independent Auditor's Report .....	Page 1
Statement of Financial Position December 31, 2004 .....	Page 2
Statement of Activities Year ended December 31, 2004 .....	Page 3
Statement of Cash Flows Year ended December 31, 2004 .....	Page 4 – 5
Notes to Financial Statements .....	Page 6 – 9



**Independent Auditor's Report**

The Board of Directors  
Mountain States Legal Foundation  
Lakewood, Colorado

We have audited the accompanying statement of financial position of Mountain States Legal Foundation (the "Foundation") (a nonprofit organization) as of December 31, 2004, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Foundation's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Foundation's 2003 financial statements and, in our report dated March 11, 2004, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Foundation as of December 31, 2004, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

*Brock and Company, CPAs, P.C.*  
Certified Public Accountants

Littleton, Colorado  
March 4, 2005

# Mountain States Legal Foundation

## Statement of Financial Position

December 31	2004	2003 (Comparative Totals Only)
<b>ASSETS</b>		
<b>Current Assets</b>		
Cash and cash equivalents	\$ 903,385	\$ 649,265
Investments	178,913	199,980
Contributions receivable	206,793	177,530
Prepaid expenses and other current assets	21,020	19,690
Total current assets	<u>1,310,111</u>	<u>1,046,465</u>
Beneficial interest in assets held by the Denver Foundation	<u>839,805</u>	<u>729,798</u>
<b>Property and Equipment</b>		
Land	154,705	154,705
Building	1,397,718	1,397,718
Office equipment	140,099	184,655
Furniture and fixtures	140,111	139,146
Professional library	32,185	32,185
Total property and equipment	1,864,818	1,908,409
Less accumulated depreciation	<u>(268,179)</u>	<u>(244,382)</u>
Net property and equipment	<u>1,596,639</u>	<u>1,664,027</u>
Total assets	<u>\$ 3,746,555</u>	<u>\$ 3,440,290</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current Liabilities</b>		
Accounts payable	\$ 24,167	\$ 21,830
Compensated absences	79,785	62,664
Pension payable	30,152	29,904
Endowment fund	14,302	2,075
Accrued expenses	940	841
Current portion of building mortgage	28,799	27,275
Total current liabilities	<u>178,145</u>	<u>144,589</u>
Building Mortgage, net of current portion	<u>421,981</u>	<u>450,316</u>
Total liabilities	<u>600,126</u>	<u>594,905</u>
<b>Net Assets</b>		
Unrestricted	2,646,782	2,382,285
Temporarily restricted	-	-
Permanently restricted	499,647	463,100
Total net assets	<u>3,146,429</u>	<u>2,845,385</u>
Total liabilities and net assets	<u>\$ 3,746,555</u>	<u>\$ 3,440,290</u>

# Mountain States Legal Foundation

## Statement of Activities

Years ended December 31

	Unrestricted	Temporarily Restricted	Permanently Restricted
<b>Revenues</b>			
Contributions	\$ 2,136,695	\$ -	\$ 36,547
Net appreciation (depreciation) on investments	66,074	-	-
Interest and dividend income	12,165	-	-
Loss on disposition of equipment	(21,511)	-	-
Other	93	-	-
Net assets released from restrictions	-	-	-
Total revenues	<u>2,193,516</u>	<u>-</u>	<u>36,547</u>
<b>Expenses - Legal</b>			
Salaries and benefits	787,192	-	-
Office expense	210,579	-	-
Outside professional services	61,687	-	-
Printing	9,578	-	-
Travel	26,578	-	-
Total expenses - legal	<u>1,095,614</u>	<u>-</u>	<u>-</u>
<b>Development</b>			
Salaries and benefits	16,410	-	-
Office expense	16,461	-	-
Travel	789	-	-
Total development	<u>33,660</u>	<u>-</u>	<u>-</u>
<b>General and Administrative</b>			
Salaries and benefits	83,641	-	-
Office expense	21,304	-	-
Outside professional services	20,562	-	-
Travel	395	-	-
Total general and administrative	<u>125,902</u>	<u>-</u>	<u>-</u>
<b>Communication and Education</b>			
Salaries and benefits	23,140	-	-
Office expense	306,073	-	-
Travel	395	-	-
Total communication and education	<u>329,608</u>	<u>-</u>	<u>-</u>
<b>Fundraising</b>			
Salaries and benefits	132,978	-	-
Office expense	209,938	-	-
Outside professional services	425	-	-
Travel	894	-	-
Total fundraising	<u>344,235</u>	<u>-</u>	<u>-</u>
Total expenses	<u>1,929,019</u>	<u>-</u>	<u>-</u>
<b>Change in Net Assets</b>	<u>264,497</u>	<u>-</u>	<u>36,547</u>
<b>Net Assets - Beginning of Year</b>	<u>2,382,285</u>	<u>-</u>	<u>463,100</u>
<b>Net Assets - End of Year</b>	<u>\$ 2,646,782</u>	<u>\$ -</u>	<u>\$ 499,647</u>

2004	2003 (Comparative Totals Only)
\$ 2,173,242	\$ 2,435,100
66,074	111,924
12,165	10,514
(21,511)	-
93	10,638
-	-
<u>2,230,063</u>	<u>2,568,176</u>
787,192	760,653
210,579	139,269
61,687	49,806
9,578	29,541
26,578	31,060
<u>1,095,614</u>	<u>1,010,329</u>
16,410	15,463
16,461	14,954
789	2,068
<u>33,660</u>	<u>32,485</u>
83,641	65,208
21,304	20,532
20,562	16,602
395	1,034
<u>125,902</u>	<u>103,376</u>
23,140	23,029
306,073	404,137
395	1,034
<u>329,608</u>	<u>428,200</u>
132,978	120,576
209,938	238,450
425	501
894	-
<u>344,235</u>	<u>359,527</u>
<u>1,929,019</u>	<u>1,933,917</u>
301,044	634,259
<u>2,845,385</u>	<u>2,211,126</u>
<u>\$ 3,146,429</u>	<u>\$ 2,845,385</u>

The accompanying Notes are an integral  
part of this financial statement

# Mountain States Legal Foundation

## Statement of Cash Flows

Years ended December 31	2004	2003 (Comparative Totals Only)
<b>Cash Flows From Operating Activities</b>		
Cash received from donors	\$ 2,143,979	\$ 2,340,930
Interest and dividends received	12,165	10,514
Miscellaneous cash receipts	93	10,637
Interest paid	(25,796)	(27,167)
Cash paid to suppliers and employees	(1,819,969)	(1,955,202)
Net cash provided by operating activities	<u>310,472</u>	<u>379,712</u>
<b>Cash Flows From Investing Activities</b>		
Purchase of property and equipment	(6,956)	(43,027)
Net (purchases) sales of investments	<u>13,962</u>	<u>(52,135)</u>
Net cash provided (used) by investing activities	<u>7,006</u>	<u>(95,162)</u>
<b>Cash Flows From Financing Activities</b>		
Principal payments on building mortgage	(26,811)	(25,441)
Contributions restricted for permanent endowment	<u>(36,547)</u>	<u>(16,562)</u>
Net cash provided (used) by financing activities	<u>(63,358)</u>	<u>(42,003)</u>
<b>Net Increase (Decrease) in Cash and Cash Equivalents</b>	<b>254,120</b>	<b>242,547</b>
<b>Cash and Cash Equivalents at Beginning of Year</b>	<b><u>649,265</u></b>	<b><u>406,718</u></b>
<b>Cash and Cash Equivalents at End of Year</b>	<b><u>\$ 903,385</u></b>	<b><u>\$ 649,265</u></b>

# Mountain States Legal Foundation

## Statement of Cash Flows

---

Years ended December 31	2004	2003 (Comparative Totals Only)
<b>Reconciliation of Changes in Net Assets to Net Cash Provided by Operating Activities</b>		
Changes in net assets	<u>\$ 301,044</u>	<u>\$ 634,259</u>
<b>Adjustments to Reconcile Excess of Revenues over Expenses to Net Cash Provided by Operating Activities</b>		
Depreciation	52,552	52,040
Loss on disposition of equipment	21,511	1,158
Loss on sale of investments	1,910	527
Unrealized (appreciation) depreciation on investments	(67,984)	(112,451)
(Increase) decrease in receivables	(29,263)	(94,170)
(Increase) decrease in prepaid expenses and other current assets	(1,330)	8,884
Increase (decrease) in payables and accrued expenses	<u>32,032</u>	<u>(110,535)</u>
Total adjustments	<u>9,428</u>	<u>(254,547)</u>
<b>Net Cash Provided by Operating Activities</b>	<u><b>\$ 310,472</b></u>	<u><b>\$ 379,712</b></u>

# Mountain States Legal Foundation

## Notes to Financial Statements

December 31, 2004

---

### Note 1 – Nature of Operations and Summary of Significant Accounting Policies

**Nature of Operations** Mountain States Legal Foundation (the "Foundation") is organized as a nonprofit corporation. The Foundation was created to bring litigation in the public interest in order to effect legal reform. Such litigation involves the representation of clients individually. The nature and extent of such representation varies depending upon the facts and circumstances of each case. The Foundation's Articles of Incorporation do not provide for the issuance of certificates of capital stock. Additionally, no part of the fund balance shall inure to the benefit of, or be distributable to its members, board of directors, officers or other persons. The Foundation is exempt from federal and state income taxes pursuant to the provisions of Section 501(c)(3) of the Internal Revenue Code. The Foundation is a publicly supported charity under Sections 509(a)(1) and 170(b)(1)(A)(VI) of the code, and contributions to the foundation are deductible.

**Basis of Presentation** Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

**Estimates** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Cash and Cash Equivalents** The Foundation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Investments** The Foundation carries investments in marketable securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities.

**Property and Equipment** Property and equipment are stated at cost. The cost and accumulated depreciation or amortization of items sold or retired are removed from the respective accounts and the resulting gain or loss is included in revenues or expenses in the period in which the items are sold or retired. Maintenance and repairs are charged to expense as incurred. Major renewals and improvements are capitalized and depreciated over their useful lives.

Depreciation and amortization are calculated using the straight-line method over the estimated useful lives of the related assets ranging from 8 to 40 years. The initial costs of assets capitalized at the Foundation's inception, are now fully depreciated. Current additions to library are charged to expense.

**In-Kind Contributions** In-kind contributions are recorded at the fair market value of the donated service. In-kind contributions totaled \$16,939 for 2004.

**Functional Expenses** Certain expenses, including salaries, travel and office expenses are allocated among functional expense classifications based on management's estimates of effort expended.

**Comparative Financial Information** The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended December 31, 2003, from which the summarized information was derived.

# Mountain States Legal Foundation

## Notes to Financial Statements

December 31, 2004

---

### Note 2 – Concentrations

Certain cash deposits at the Foundation's financial institutions exceed the FDIC's insured amount of \$100,000.

### Note 3– Beneficial Interest in Assets Held by the Denver Foundation

The Mountain States Legal Foundation (MSLF) Endowment Fund was originally established in 1995, as amended and restated in 2000, at the Denver Foundation. Under the terms of the agency agreement, the Denver Foundation shall hold, manage, invest, administer and distribute all such assets in one or more endowment funds known as the Mountain States Legal Foundation Fund.

The Denver Foundation holds investments on behalf of MSLF in two funds; an endowment fund, and an income depletion fund. The income depletion fund is funded from transfers from the endowment fund according to provisions in the agency agreement. MSLF has full access to both the principal and interest in the income depletion fund. Principal contributions to the endowment fund are permanently restricted.

The Foundation records investments held by the Denver Foundation pursuant to SFAS No. 136, *Transfers of Assets to a Not-for-Profit Organization or Charitable Trust That Raises or Holds Contributions for Others*. Accordingly, it has recorded an asset on the statement of financial position for the investments held by the Denver Foundation. At December 31, 2004, \$499,647 of the \$839,805 of assets held by the Denver Foundation are permanently restricted.

### Note 4– Investments

The Foundation's investments at December 31, 2004 are stated at fair value and consist of high-grade corporate bonds, mutual funds, and corporate stocks, as follows:

	Cost	Fair Value	Unrealized Appreciation (Depreciation)
High-grade corporate bonds	\$ 170,963	\$ 172,950	\$ 1,987
Mutual funds	4,968	4,963	(5)
Corporate stocks	1,000	1,000	-
	<u>\$ 176,931</u>	<u>\$ 178,913</u>	<u>\$ 1,982</u>

Investment income (loss) is summarized as follows:

Interest and dividend income	\$ 12,165
Net realized and unrealized gains	<u>66,074</u>
	<u>\$ 78,239</u>



# Mountain States Legal Foundation

## Notes to Financial Statements

December 31, 2004

---

### Note 5 - Building Mortgage

The Foundation's obligation under its building mortgage at December 31, 2004 consists of the following:

5.45% note payable to bank; due in monthly installments of \$4,384, including interest; plus a final payment equal to unpaid principal and interest due in November 2006; secured by a Deed of Trust on the land and building

\$ 450,780

The Foundation's mortgage with the lender is subject to certain warranties and covenants in the November 20, 2001 Term Loan Agreement, as amended. One of the more significant warranties and covenants is that the Foundation must maintain at all times a cash flow coverage ratio, as defined, of at least 1.50 to 1.00. For the year ended December 31, 2004, the Foundation exceeded this requirement with a cash flow coverage ratio of 7.07 to 1.00.

The future scheduled maturities of the building mortgage are as follows:

2005	28,799
2006	<u>421,981</u>
	<u>\$ 450,780</u>

### Note 6 - Retirement Plans

**Money Purchase Retirement Plan** Substantially all employees (with the exception of one officer who has elected out of coverage) of the Foundation are covered by a money purchase retirement plan. The method of determining monthly plan contributions is based upon 7% of eligible participant's salaries. The Foundation's contribution to the trustee fund, net of forfeitures for terminated employees, amounted to \$31,158 and \$31,046 for the years ended December 31, 2004 and 2003, respectively.

**Tax-Deferred Annuity Plan** The Foundation sponsors a non-contributory tax-deferred annuity plan qualified under Section 403(b) of the Internal Revenue Code. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code if they wish.

### Note 7 - Allocation of Joint Costs

The organization conducts activities that include requests for contributions, as well as program and management and general components. These activities include direct mail campaigns. The Foundation also engages the services of an outside professional fundraising service firm. The costs of conducting these activities include a total of \$1,670,517 of joint costs, which are not specifically attributable to particular components of the activities (joint costs). These joint costs are allocated as follows:

Fundraising	\$ 301,708
Management and general	<u>1,368,809</u>
	<u>\$ 1,670,517</u>

# Mountain States Legal Foundation

## Notes to Financial Statements

December 31, 2004

---

### Note 8 - Designated Funds

**Future Operating Expenses** The Board of Directors has decided to invest a portion of contributions received and designate the funds to be used for future operational expenses. The following make up these designated funds at December 31, 2004 and 2003, and are recorded at fair market value:

	<u>2004</u>	<u>2003</u>
Investments:		
Corporate obligations and mutual funds	\$ 177,913	\$ 144,459
Money market funds	<u>4,945</u>	<u>36,841</u>
	<u>\$ 182,858</u>	<u>\$ 181,300</u>

Note that the money market funds are recorded in cash and cash equivalents. These funds are restricted designations imposed internally and are recorded as unrestricted assets.

**Ongoing Litigation** A portion of the Foundation's funds are designated for ongoing cases in which the Foundation is currently involved. At December 31, 2004 and 2003, the Foundation has estimated future expenditures on existing cases to be approximately \$43,000 and \$41,000. The cases are classified in the following general categories:

	<u>2004</u>	<u>2003</u>
Natural resources	\$ 20,000	\$ 18,000
Constitutional	18,000	15,000
Free enterprise	<u>5,000</u>	<u>8,000</u>
	<u>\$ 43,000</u>	<u>\$ 41,000</u>

**CHARITABLE ORGANIZATION REGISTRATION  
ATTACHMENT  
Professional Fund Raiser Information**

(Complete one (1) form for each professional fund raiser. Form may be duplicated.)

- a. Legal name of outside fund raising professional:  
Bruce Eberle & Associates, Inc.
- 
- b. Street & P.O. box address 1420 Spring Hill Rd., Ste. 490, McLean, VA
- c. Telephone number (including area code): 703-821-1550
- d. Location of offices used by them on behalf of your organization  
1420 Spring Hill Rd., Ste. 490, McLean, VA 22102
- 
- e. Simple statement of services provided  
Direct mail solicitations
- f. Describe the basis of payment and nature of the arrangement. A copy of the contract or other agreement **MUST** be attached. "**See contract**" is unacceptable for description.  
Payment is made to Mountain States Legal Foundation net of all mailing and administration expenses incurred on behalf of Mountain States Legal Foundation. Income consists of proceeds from donors who have donated through the direct mail program.
- g. Does the professional solicit on your behalf? •x yes • no
- h. Does the professional have custody or control of donations at any time? x yes • no  
Funds are deposited in an escrow account and paid out of the escrow account to cover Eberle expenses and donations proceeds.
- i. Specific amount or percentage of compensation paid or to be paid to the professional fund raiser:  
\$80 per 1,000 fundraising packages processed and mailed
- 
- j. Property of any kind or value paid or to be paid to the professional fund raiser:  
No property payments
- 
- k. Percentage value of compensation paid to the professional fund raiser as compared to the:
- (1) Total contributions received: 990
- (2) Net amount of total contributions received: 2190

# DIRECT MAIL FUND RAISING COUNSEL AGREEMENT

AGREEMENT made this 23<sup>rd</sup> day of June, 1999, between Bruce W. Eberle & Associates, Inc., 1420 Spring Hill Road, Suite 490, McLean, Virginia 22102, hereinafter called Eberle, and Mountain States Legal Foundation, 707 17<sup>th</sup> Street, Suite 3030, Denver, CO 80202, hereinafter called the Client.

WHEREAS, the Client is desirous of engaging the services of Eberle, it is agreed as follows:

1. **Appointment and Authorization.** Eberle is hereby retained and appointed as the Client's exclusive fund raising counsel for its direct mail fund raising program and list rentals, subject to the terms and conditions of this Agreement. The Client, however, retains the right and authority to continue to engage in in-house direct mail fund raising, including fund raising to those donors on its Eberle generated donor list. The retention of the services of outside contractors to perform logistical support with regard to those in-house mailings shall not constitute a breach of the Client's acknowledgement that Eberle is the Client's exclusive out-of-house direct mail fund raiser.
2. **Services.** Eberle shall provide the following services to the extent necessary to meet the Client's needs:
  - a. *Issues and Copy.* Counsel and advise the Client on issues and copy the Client wishes to use in its direct mail fund raising program. At the direction of the Client, Eberle will prepare draft copy for the Client's review and approval. The Client retains the authority to review, and to approve or disapprove the contents of any mailing undertaken on behalf of the Client to the Eberle generated Client donor list or to any rental list used for the Client.
  - b. *Mailings.* Counsel and advise the client on timing of mailings and list usage as well as promotion.
  - c. *Vendors.* Eberle will counsel and advise the Client on negotiating, arranging, and entering into agreements. At the direction of the Client, Eberle will negotiate, arrange and enter into agreements on behalf of the Client for any materials and services to be used in the direct mail fund raising program.
  - d. *List Rental Promotion.* At the direction of the Client, Eberle will promote the rental of all Client owned mailing lists.
3. **Compensation.**
  - a. *Creative/Coordination Fee.* Eberle shall receive compensation in the sum of eighty dollars (\$80) per one thousand (1000) fund raising packages processed by the mailing house for mailing under the

terms of this Agreement. A package shall include solicitation letter and other enclosures.

- b. *CPI Adjustment.* Eberle compensation as enumerated in paragraph 3.a. shall be subject to an adjustment at the beginning of each calendar year in an amount equal to the increase in the United States nationwide Consumer Price Index prepared by the United States Bureau of Labor Statistics, but shall in no event be less than the amounts set forth in paragraph 3.a.
- c. *List Rental Approval and Commissions.* Eberle or its agent shall receive a commission of 20% of the standard list rental charge and/or exchanges made directly to organizations and a 40% commission on list rentals placed to other brokers or agencies, out of which Eberle will pay the other brokers' fees. It is further understood and agreed that Omega List Company may at times serve as Agent for Eberle. The Client retains authority to approve or disapprove the rental of its Eberle generated donor list. If the Client approves the rental of its Eberle generated donor list, it shall retain the right to review, and approve or disapprove the contents of any mailing to its Eberle generated donor list.

**4. Billing and Payment.**

- a. *Billings.* Eberle shall render billings from time to time as necessary on its standard forms and they shall be paid no later than on the due date stated therein.
- b. *List Rental Application.* If during the term of this Agreement invoices due Eberle, Omega List Company and/or the ECG Data Center are at any time sixty (60) days or more past due, Eberle shall have the unrestricted right to apply list rental income received to payment of their invoice(s) and to rent the list created under this Agreement and apply the list revenue income from such rentals to payment of their invoice(s) subject to the provisions of 2.a.
- c. *Advances.* It is understood and agreed that any funds advanced by Eberle or third parties for postage and other direct mail fund raising services or materials shall be reimbursed before any other returns are disbursed to others.

**5. Confidentiality and Registrations.**

- a. All financial information relating to these accounts, and this contract, shall be held in confidence by Eberle. Further, the Client shall hold in confidence all financial matters in connection with this contract, specifically including Eberle's compensation. It is agreed, however, that financial information may be provided by the Client and/or Eberle to governmental agencies upon receipt of a formal request from a governmental entity. The Client shall immediately notify and provide Eberle a copy of any such formal request and the information provided by the Client. Eberle shall likewise advise the Client of such requests and of Eberle's response thereto.

- b. A number of jurisdictions request some form of registration by organizations such as the Client. It is understood and agreed that it is the responsibility of the Client to register in such jurisdictions.
6. **Receipt and Disbursement of Funds.** All funds generated through the direct mail fund raising program under this Agreement shall be received and disbursed directly by the Client or its designated agent. Eberle shall not serve as agent for this purpose.
7. **Duration and Termination.**
- a. *Effective Date.* This Agreement shall become effective on the \_\_\_\_ day of June, 1999, and shall continue in force until terminated as provided herein.
- b. *Termination.* Either party may terminate this Agreement by giving the other party written notice of termination at least ninety (90) days prior to the effective date of termination. Upon receipt of notice of termination, Eberle shall not commence any new work, but it shall complete its consultation work (as described herein) and place all list rentals previously approved by the Client. All other rights and duties of the parties shall continue until the date of termination. In the event the Client or Eberle desires to terminate all work commenced before the receipt of notice of termination, it may be so agreed upon the parties' mutual consent. Compensation to be received by Eberle for partially completed work shall be mutually determined.
- c. *Billings.* Upon termination of this Agreement, Eberle shall submit its billing for all amounts not previously billed and due Eberle at that time. Eberle shall not be entitled to payment for any new work commenced after the date the written notice of termination of this Agreement was received by Eberle. Eberle shall, however, be entitled to payment for work commenced and approved prior to receipt of such notice, or, with express written consent prior to the effective date of termination.
8. **Disposition of Lists, Property and Materials.**
- a. *List Security.* The list generated and developed during the term of this Agreement shall be kept in a secure manner by Eberle.
- b. *List Usage.* Any rentals, exchanges or other use of any lists created under this Agreement shall be to the sole benefit of the Client during the course of this Agreement, except as provided in paragraph 4.b. of this Agreement. Upon termination, Eberle shall be entitled to unlimited use of said list(s) without any payment to the Client. The Client, its officers, and/or representatives shall not during the term of this Agreement, or at any time subsequent thereto, rent, exchange, donate, sell, or otherwise provide any list(s) created under this Agreement to any third party for any reason whatsoever without the prior written approval of Eberle. After the expiration of the terms of this agreement, and upon payment in full of all outstanding invoices,

the Client shall retain the authority to approve or disapprove the rental of its Eberle generated donor list.

- c. *Final Payment.* Upon termination of this Agreement, all lists produced and used under this Agreement shall be considered the exclusive property of Eberle until final payment of all invoices has been made by the Client. A copy of the list shall be provided to the Client upon repayment of all postage advances and upon the final payment of all invoices from Eberle and direct mail vendors.
- d. *Property and Materials.* It is understood and agreed that upon termination of this Agreement, any property and material provided under this Agreement by Eberle shall be the sole and exclusive property of Eberle. The Client shall have no right to use this property and material. Nor shall the Client use any direct mail package, or any portion thereof, created under this Agreement subsequent to its termination unless agreed to by Eberle.

**9. Conversion of List Exchange to Rental.**

- a. *List Owners Option.* It is understood and agreed that whenever the Client receives donor names and addresses to mail on an exchange basis, the organization which owns the donor names and addresses or its agent has the right to convert the exchange to a list rental at fifty percent (50%) of the current list rental price.
- b. *Eberle Option.* If sums are due and owing Eberle, or the direct mail vendors on the date notice of termination is given, Eberle or its agent shall have the right to convert any donor names owed to the Client on an exchange basis to list rentals at fifty percent (50%) or less of the current list rental rates subject to the provisions of paragraph 2.a. Sums generated from such conversions, less commissions, shall be applied to the bills of Eberle and the direct mail vendors.

**10. Work In Progress.** Once mailing lists have been scheduled and/or purchase orders issued for a mailing(s), the Client may not cancel or suspend such mailing(s) except by mutual consent of the parties.

**11. Modification.** This writing contains the entire Agreement of the parties. No representations were made or relied upon by either party, other than those that are expressly set forth. No agent, employee, or other representative of either party is empowered to alter any of the terms hereof, unless done in writing and signed by an executive officer of the respective parties.

**12. Controlling Law.** The validity, interpretation, and performance of this Agreement shall be controlled by and construed under the laws of the State of Virginia. The Client further agrees that any and all legal proceedings concerning this Agreement and its interpretation shall be before a court in Northern Virginia and that such court shall have jurisdiction over the parties hereto.


**13. Waiver.** The failure of either party to this Agreement to object or to take affirmative action with respect to any conduct by the other which is in

violation of the terms of this Agreement shall not be construed as a waiver thereof, or of any future breach or subsequent wrongful conduct.

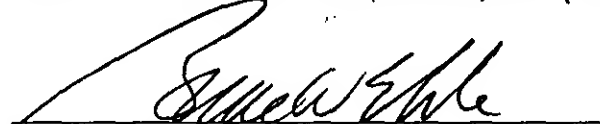
14. **Claims.** The Client specifically agrees to hold Eberle, Omega List Company, their officers, directors, and employees harmless from any and all claims of third parties, of any nature whatsoever, arising out of materials, including copy, or direct mail fund raising projects, letters and/or packages reviewed and approved by the Client. In the event any payment due Eberle and/or direct mail fund raising creditors is not made in accord with the terms of this Agreement and the obligation(s) is referred to any attorney for collection, the Client agrees to pay all costs of collection, including an attorney's fee of twenty percent of the sum due.
15. **Certification.** The Client does hereby certify to Eberle that there is no agreement with other fund raising counsel or with a direct mail fund raiser or list broker currently in existence as of the effective date of this Agreement which conflicts with the terms hereof. The Client further agrees not to enter into any subsequent agreement which conflicts with the terms of this Agreement.
16. **Notices.** All notices pertaining to this Agreement shall be in writing and shall be transmitted either by personal hand delivery, through the facilities of the United States Postal Service or by facsimile transmission. The addresses set forth above for the respective parties shall be the places where notices shall be sent, unless written notice of a change of address is given.

The undersigned do hereby personally warrant and affirm that they are authorized to execute and bind the parties hereto.

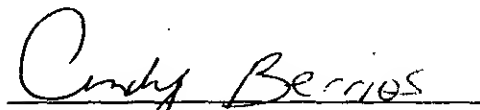
Attest:

  
Sandra Redhage, Corp. Secretary

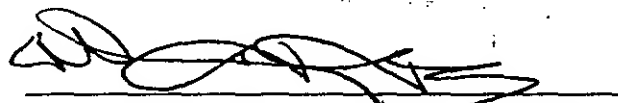
BRUCE W. EBERLE & ASSOCIATES, INC. (Eberle)

  
Bruce W. Eberle, President

Attest:

  
Corporate Secretary

Mountain States Legal Foundation (Client)

  
William Perry Pendley, President





**MOUNTAIN  
STATES  
LEGAL  
FOUNDATION**

2596 South Lewis Way  
Lakewood, Colorado 80227  
303-292-2021 • FAX 303-292-1980  
[www.mountainstateslegal.org](http://www.mountainstateslegal.org)

**BOARD OF DIRECTORS**

Mr. Steven K. Bosley  
825 Pinehurst Court  
Louisville, CO 80027  
(303) 604-2313; FAX (303) 604-2313; e-mail: [skboz@earthlink.net](mailto:skboz@earthlink.net)

Mr. Peter A. Botting  
President and Chief Executive Officer  
W.A. Botting Company  
20300 Woodinville-Snohomish Road, NE  
P.O. Box 1200  
Woodinville, WA 98072  
(425) 483-7500; FAX (425) 483-7610; e-mail: [pete@wabotting.com](mailto:pete@wabotting.com)

Mr. Stephen M. Brophy  
President  
Page Land & Cattle Co.  
1715 West Northern, Suite 104  
Phoenix, AZ 85021  
(602) 870-4800; FAX (602) 870-9636; email: [sbrophy@pagelandco.com](mailto:sbrophy@pagelandco.com)

Mr. George G. Byers  
5901 West Lehigh Avenue, #12  
Denver, CO 80235  
(303) 987-3875; e-mail: [gbyers11@comcast.net](mailto:gbyers11@comcast.net)

Ms. Cynthia M. Chandley  
Ryley Carlock and Applewhite  
One North Central Avenue, Suite 1200  
Phoenix, AZ 85004-4417  
(602) 258-7701; FAX (602) 257-6951; e-mail: [cchandley@rcalaw.com](mailto:cchandley@rcalaw.com)

The Honorable Helen Chenoweth-Hage  
Pine Creek Ranch  
Monitor Valley  
P.O. Box 513  
Tonopah, NV 89049  
(775) 482-4187; cell (775) 482-4184; e-mail: [helenhage@direcway.com](mailto:helenhage@direcway.com)

## **Board of Directors**

Page Two

Mr. Demar Dahl  
Demar Dahl Company, LLC  
40 East Center Street, Suite 22 (89408)  
P.O. Box 266  
Fallon, NV 89407  
(775) 423-4870; FAX (775) 428-2898; e-mail: demar@phonewave.net

Mr. Patrick P. Davison  
Davison LLC  
P.O. Box 7195  
Billings, MT 59103-7195  
(406) 256-1011; FAX (406) 259-3932; e-mail: patdavison1@qwest.net

Peter K. Ellison, Esq.  
Ellison Ranching Company  
7515 South 2340 East  
Salt Lake City, UT 84121  
(801) 531-2000; e-mail: ellisonutah@msn.com

Mr. John R. Gibson  
Chairman, President and Chief Executive Officer  
American Pacific Corporation  
3770 Howard Hughes Parkway, Suite 300  
Las Vegas, NV 89109  
(702) 735-2200; FAX (702) 794-2429; e-mail: jogibson@APFC.com

Mr. James P. Graham  
Chairman, President and Owner  
Palo Petroleum, Inc.  
5944 Luther Lane, Suite 900  
Dallas, TX 75225  
(214) 691-3676; e-mail: jgraham@palopetro.com

Mr. Thomas M. Hauptman  
President  
T-K Production Company  
2812 First Avenue North, Suite 408 (59101)  
P.O. Box 2235  
Billings, MT 59103-2235  
(406) 259-8480; FAX (406) 259-2124; cell (406) 698-1442; e-mail: hauptmant@aol.com

## **Board of Directors**

### **Page Three**

Dallas P. Horton, DVM, MS  
Horton Feedlot and Research Center  
134 Oak Avenue  
Eaton, CO 80615  
(970) 454-3000; FAX (970) 454-2432; e-mail: hortoncattle@aol.com

Mr. Peter W. Hummel  
President  
Eagle Exploration, Inc.  
P.O. Box 10350  
Reno, NV 89510  
(775) 786-4000; FAX (775) 786-4888; e-mail: pwheagleoil@aol.com

Mr. Jerry D. Jordan  
President  
Jordan Energy, Inc.  
795 Old Woods Road  
Columbus, OH 43235-1248  
(614) 885-4828; FAX (614) 573-6399; e-mail: jjmaw@yahoo.com

Mr. John F. Kane  
Kane Cattle Company  
110-1/2 East Frank Phillips (74003)  
P.O. Box 729  
Bartlesville, OK 74005  
(918) 336-4900; FAX (918) 336-4902; e-mail: jfkane@kanecattle.com

Ms. Karen D. Kennedy  
Kennedy Oil  
700 West 6<sup>th</sup> Street  
Gillette, WY 82716  
(307) 686-1081; FAX (307) 682-6060; e-mail: kennedywipa@vcn.com

Mr. Ronald M. Krump  
Founder and Chairman of the Board  
Krump Construction, Inc.  
825 Steneri Way  
Sparks, NV 89431  
(775) 358-5679; FAX (775) 358-1346; home (775) 853-5043

## **Board of Directors**

Page Four

Mr. Duke R. Ligon  
Senior Vice President and General Counsel  
Devon Energy Corporation  
20 North Broadway  
Oklahoma City, OK 73102-8260  
(405) 552-4604; FAX (405) 228-4299; duke.ligon@dvn.com

Mr. David L. McClure  
President  
Montana Farm Bureau  
530 Trestle Lane  
Lewistown, MT 59457  
(406) 538-9874; FAX (406) 538-9874 (call first); e-mail: dmclure@lewistown.net

Ms. Myra Monfort-Runyan  
4376 Woody Creek Lane  
Fort Collins, CO 80524  
(970) 472-5145; FAX (970) 622-0330; e-mail: mmonfort@aol.com

Mr. David Allen New  
Vice President, Timberland Resources  
Boise Cascade Corporation  
1111 West Jefferson Street  
Boise, ID 83702  
(208) 384-6140; FAX (208) 384-7699; e-mail: davenew@bc.com

John R. Pitts, Esq.  
Akin Gump Strauss Hauer and Feld, LLP  
300 West 6<sup>th</sup> Street  
Austin, TX 78701  
(512) 499-6200; FAX (512) 499-6290; e-mail: jpitts@akingump.com

Mr. Frank S. Priestley  
President  
Idaho Farm Bureau  
3473 South 3200 East  
Franklin, ID 83237-5019  
(208) 646-2424; FAX (208) 646-2696; e-mail: fpriestley@idahofb.org

## **Board of Directors**

Page Five

Mr. David B. Rovig  
Rovig Minerals, Inc.  
510 First Citizens Bank Building  
Billings, MT 59101  
(406) 245-9520; FAX (406) 245-7719; e-mail: rovigminerals@imt.net

Mr. Steve Schalk  
President  
Arapahoe Drilling Company, Inc.  
P.O. Box 26687  
Albuquerque, NM 87125  
(505) 881-6649; FAX (505) 881-1070

Mr. Mark S. Sexton  
President and Chief Executive Officer  
Evergreen Energy Company  
1000 Writer Square, 1512 Larimer Street  
Denver, CO 80202  
(303) 339-4665; FAX (303) 339-4666; e-mail: ms Sexton@evgenergy.com

Mr. Don Shawcroft  
Vice President  
Colorado Farm Bureau  
25001 South Highway 285  
Alamosa, CO 81101  
e-mail: dshawcroft@colofb.com

Mr. L. Jerald Sheffels  
9523 Douglas Road East  
Wilbur, WA 99185  
(509) 647-2213; FAX (509) 647-2066; e-mail: jerry@sheffels.com

Mr. Conley P. Smith  
Independent Oil and Gas Operator  
1000 Writer Square, 1512 Larimer Street  
Denver, CO 80202  
(303) 339-4666; FAX (303) 339-4672; cell: (303) 918-0555

Mr. Don L. Sparks  
Chairman  
Discovery Operating, Inc.  
800 North Marienfeld, Suite 100  
Midland, TX 79701-3382  
(432) 683-5203; FAX (432) 687-1930; e-mail: dsparks@discoveryoperating.com

## **Board of Directors**

Page Six

Ms. Debra W. Struhsacker  
Vice President, U.S. Governmental and Regulatory Affairs  
Kinross Gold USA, Inc.  
3610 Big Bend Lane  
Reno, NV 89509  
(775) 823-8533; FAX (775) 829-1666; e-mail: [debra.struhsacker@kinross.com](mailto:debra.struhsacker@kinross.com)

Dr. James V. Taranik  
Regents Professor  
Mackay School of Earth Sciences and Engineering  
Mail Stop 168  
University of Nevada  
Reno, NV 89557-0138  
(775) 784-6987 ext. 234; FAX (775) 784-1766; e-mail: [jtaranik@mines.unr.edu](mailto:jtaranik@mines.unr.edu)

Mr. Diemer True  
Partner  
True Companies  
895 West Rivercross Road (82601)  
P.O. Drawer 2360  
Casper, WY 82602  
(307) 237-9301; FAX (307) 266-0373; e-mail: [diemertrue@truecos.com](mailto:diemertrue@truecos.com)

Mr. Terry T. Uhling  
Senior Vice President, Secretary and General Counsel  
J.R. Simplot Company  
9999 Main Street, Suite 1300 (83702)  
P.O. Box 27  
Boise, ID 83707-0027  
(208) 389-7317; FAX (208) 389-7464; e-mail: [terry.uhling@simplot.com](mailto:terry.uhling@simplot.com)

Mr. Paul T. von Gontard  
Melody Hereford Ranch  
P.O. Box 949  
Jackson, WY 83001  
(307) 733-3374; FAX (307) 733-1116; e-mail: [pvg@pvgmr.com](mailto:pvg@pvgmr.com)

Mr. R. Bruce Whiting  
4602 East Thomas Road  
Phoenix, AZ 85018  
(602) 952-6999; FAX (602) 952-6972; e-mail: [bruce@brucewhiting.com](mailto:bruce@brucewhiting.com)

## **Board of Directors**

Page Seven

Mr. Frank Yates, Jr.

*President*

MYCO Industries, Inc.

105 South 4<sup>th</sup> Street (88210)

P.O. Box 840

Artesia, NM 88210-0840

(505) 748-4410; FAX (505) 748-4586; e-mail: [mgtdept@ypcnm.com](mailto:mgtdept@ypcnm.com)

Form **990**Department of the Treasury  
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung  
benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

OMB No. 1545-0047

**2004**Open to Public  
Inspection**A** For the 2004 calendar year, or tax year beginning

and ending

**B** Check if  
applicable:

- ☐ Address  
change
- ☐ Name  
change
- ☐ Initial  
return
- ☐ Final  
return
- ☐ Amended  
return
- ☐ Application  
pending

Please  
use IRS  
label or  
print or  
type. See  
Specific  
Instruc-  
tions.**C** Name of organization**MOUNTAIN STATES LEGAL FOUNDATION**

Number and street (or P.O. box if mail is not delivered to street address)

**2596 SOUTH LEWIS WAY**

City or town, state or country, and ZIP + 4

**LAKEWOOD, CO 80227****D** Employer identification number**84-0736725****E** Telephone number**303-292-2021****F** Accounting method: ☐ Cash ☒ Accrual  
☐ Other (specify) ▶• Section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts  
must attach a completed Schedule A (Form 990 or 990-EZ).**H** and **I** are not applicable to section 527 organizations.**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** If "Yes," enter number of affiliates ▶**H(c)** Are all affiliates included? **N/A** ☐ Yes ☐ No  
(If "No," attach a list.)**H(d)** Is this a separate return filed by an or-  
ganization covered by a group ruling? ☐ Yes ☒ No**I** Group Exemption Number ▶**G** Website: ▶ **WWW.MOUNTAINSTATESLEGAL.ORG****J** Organization type (check only one) ▶ ☒ 501(c) ( **3** ) ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**K** Check here ☐ if the organization's gross receipts are normally not more than \$25,000. The  
organization need not file a return with the IRS; but if the organization received a Form 990 Package  
in the mail, it should file a return without financial data. Some states require a complete return.**M** Check ☐ if the organization is not required to attach  
Sch. B (Form 990, 990-EZ, or 990-PF).**L** Gross receipts: Add lines 6b, 8b, 9b, and 10b to line 12 ▶ **2,292,361.****Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances**

<b>Revenue</b>	<b>1</b> Contributions, gifts, grants, and similar amounts received:				
	<b>a</b> Direct public support	<b>1a</b>	<b>1,937,330.</b>		
	<b>b</b> Indirect public support	<b>1b</b>			
	<b>c</b> Government contributions (grants)	<b>1c</b>			
	<b>d</b> Total (add lines 1a through 1c) (cash \$ <b>1,920,391.</b> noncash \$ <b>16,939.</b> )	<b>1d</b>	<b>1,937,330.</b>		
	<b>2</b> Program service revenue including government fees and contracts (from Part VII, line 93)	<b>2</b>	<b>150,000.</b>		
	<b>3</b> Membership dues and assessments	<b>3</b>			
	<b>4</b> Interest on savings and temporary cash investments	<b>4</b>	<b>12,165.</b>		
	<b>5</b> Dividends and interest from securities	<b>5</b>			
	<b>6 a</b> Gross rents	<b>6a</b>			
	<b>b</b> Less: rental expenses	<b>6b</b>			
	<b>c</b> Net rental income or (loss) (subtract line 6b from line 6a)	<b>6c</b>			
<b>7</b> Other investment income (describe ▶ )	<b>7</b>				
<b>Revenue</b>	<b>8 a</b> Gross amount from sales of assets other than inventory	(A) Securities	(B) Other		
		<b>106,862.</b>	<b>8a</b>		
	<b>b</b> Less: cost or other basis and sales expenses	<b>108,492.</b>	<b>8b</b>	<b>21,792.</b>	
	<b>c</b> Gain or (loss) (attach schedule)	<b>-1,630.</b>	<b>8c</b>	<b>-21,792.</b>	
	<b>d</b> Net gain or (loss) (combine line 8c, columns (A) and (B))	<b>STMT 1</b>	<b>STMT 2</b>	<b>STMT 3</b>	<b>8d</b>
					<b>-23,422.</b>
	<b>9</b> Special events and activities (attach schedule). If any amount is from gaming, check here ▶ <input type="checkbox"/>				
	<b>a</b> Gross revenue (not including \$ of contributions reported on line 1a)	<b>9a</b>			
	<b>b</b> Less: direct expenses other than fundraising expenses	<b>9b</b>			
	<b>c</b> Net income or (loss) from special events (subtract line 9b from line 9a)	<b>9c</b>			
	<b>10 a</b> Gross sales of inventory, less returns and allowances	<b>10a</b>			
	<b>b</b> Less: cost of goods sold	<b>10b</b>			
<b>c</b> Gross profit or (loss) from sales of inventory (attach schedule) (subtract line 10b from line 10a)	<b>10c</b>				
<b>11</b> Other revenue (from Part VII, line 103)	<b>11</b>	<b>86,004.</b>			
<b>12</b> Total revenue (add lines 1d, 2, 3, 4, 5, 6c, 7, 8d, 9c, 10c, and 11)	<b>12</b>	<b>2,162,077.</b>			
<b>Expenses</b>	<b>13</b> Program services (from line 44, column (B))	<b>13</b>	<b>1,095,614.</b>		
	<b>14</b> Management and general (from line 44, column (C))	<b>14</b>	<b>489,170.</b>		
	<b>15</b> Fundraising (from line 44, column (D))	<b>15</b>	<b>344,235.</b>		
	<b>16</b> Payments to affiliates (attach schedule)	<b>16</b>			
	<b>17</b> Total expenses (add lines 16 and 44, column (A))	<b>17</b>	<b>1,929,019.</b>		
<b>Net Assets</b>	<b>18</b> Excess or (deficit) for the year (subtract line 17 from line 12)	<b>18</b>	<b>233,058.</b>		
	<b>19</b> Net assets or fund balances at beginning of year (from line 73, column (A))	<b>19</b>	<b>2,845,385.</b>		
	<b>20</b> Other changes in net assets or fund balances (attach explanation)	<b>20</b>	<b>SEE STATEMENT 4</b>		
	<b>21</b> Net assets or fund balances at end of year (combine lines 18, 19, and 20)	<b>21</b>	<b>3,146,429.</b>		



**Part II Statement of Functional Expenses**

All organizations must complete column (A). Columns (B), (C), and (D) are required for section 501(c)(3) and (4) organizations and section 4947(a)(1) nonexempt charitable trusts but optional for others.

Page 2

Do not include amounts reported on line 6b, 8b, 9b, 10b, or 16 of Part I.		(A) Total	(B) Program services	(C) Management and general	(D) Fundraising
22	Grants and allocations (attach schedule)				
	(cash \$ noncash \$)				
23	Specific assistance to individuals (attach schedule)				
24	Benefits paid to or for members (attach schedule)				
25	Compensation of officers, directors, etc.	210,000.	157,500.	31,500.	21,000.
26	Other salaries and wages	612,326.	473,189.	52,089.	87,048.
27	Pension plan contributions	31,158.	23,527.	3,513.	4,118.
28	Other employee benefits	89,260.	67,043.	10,038.	12,179.
29	Payroll taxes	60,541.	46,189.	5,720.	8,632.
30	Professional fundraising fees	396,706.		297,530.	99,176.
31	Accounting fees				
32	Legal fees				
33	Supplies				
34	Telephone	11,976.	8,982.	2,994.	
35	Postage and shipping	11,710.	6,806.	2,269.	2,635.
36	Occupancy	38,211.	28,658.	9,553.	
37	Equipment rental and maintenance	13,813.	8,479.	2,826.	2,508.
38	Printing and publications	51,756.	9,578.		42,178.
39	Travel	29,876.	27,403.	1,578.	895.
40	Conferences, conventions, and meetings				
41	Interest	25,832.	20,666.	5,166.	
42	Depreciation, depletion, etc. (attach schedule)	54,540.	43,632.	6,718.	4,190.
43	Other expenses not covered above (itemize):				
a					
b					
c					
d					
e	SEE STATEMENT 5	291,314.	173,962.	57,676.	59,676.
44	Total functional expenses (add lines 22 through 43). Organizations completing columns (B)-(D), carry these totals to lines 13-15.	1,929,019.	1,095,614.	489,170.	344,235.

Joint Costs. Check ☐ if you are following SOP 98-2.Are any joint costs from a combined educational campaign and fundraising solicitation reported in (B) Program services? ☐ Yes ☒ No

If "Yes," enter (i) the aggregate amount of these joint costs \$ \_\_\_\_\_; (ii) the amount allocated to Program services \$ \_\_\_\_\_;

(iii) the amount allocated to Management and general \$ \_\_\_\_\_; and (iv) the amount allocated to Fundraising \$ \_\_\_\_\_

**Part III Statement of Program Service Accomplishments**What is the organization's primary exempt purpose? ☐**PUBLIC INTEREST LAW FIRM**

All organizations must describe their exempt purpose achievements in a clear and concise manner. State the number of clients served, publications issued, etc. Discuss achievements that are not measurable. (Section 501(c)(3) and (4) organizations and 4947(a)(1) nonexempt charitable trusts must also enter the amount of grants and allocations to others.)

**Program Service Expenses**  
 (Required for 501(c)(3) and (4) orgs., and 4947(a)(1) trusts; but optional for others.)

a	LEGAL ACTIVITIES-PUBLIC INTEREST LAW FIRM. SEE SCHEDULE 1	
	(Grants and allocations \$ )	1,095,614.
b		
	(Grants and allocations \$ )	
c		
	(Grants and allocations \$ )	
d		
	(Grants and allocations \$ )	
e	Other program services (attach schedule)	(Grants and allocations \$ )
f	Total of Program Service Expenses (should equal line 44, column (B), Program services)	1,095,614.

**Part IV Balance Sheets**

Note: Where required, attached schedules and amounts within the description column should be for end-of-year amounts only.

		(A) Beginning of year		(B) End of year
<b>Assets</b>	45 Cash - non-interest-bearing .....	38,483.	45	84,523.
	46 Savings and temporary cash investments .....	610,782.	46	818,862.
	47 a Accounts receivable .....	47a		
	b Less: allowance for doubtful accounts .....	47b	47c	
	48 a Pledges receivable .....	48a	206,793.	
	b Less: allowance for doubtful accounts .....	48b		48c
	49 Grants receivable .....		49	
	50 Receivables from officers, directors, trustees, and key employees .....		50	
	51 a Other notes and loans receivable .....	51a		
	b Less: allowance for doubtful accounts .....	51b		51c
	52 Inventories for sale or use .....		52	
	53 Prepaid expenses and deferred charges .....	13,881.	53	17,203.
	54 Investments - securities STMT 6 STMT 7 <input type="checkbox"/> Cost <input checked="" type="checkbox"/> FMV .....	199,980.	54	178,913.
	55 a Investments - land, buildings, and equipment: basis .....	55a		
	b Less: accumulated depreciation .....	55b		55c
56 Investments - other .....		56		
57 a Land, buildings, and equipment: basis .....	57a	1,842,348.		
b Less: accumulated depreciation STMT 8 .....	57b	241,899.	57c	
58 Other assets (describe <input type="checkbox"/> SEE STATEMENT 9 ) .....		729,809.	58	839,811.
59 Total assets (add lines 45 through 58) (must equal line 74) .....		3,440,290.	59	3,746,554.
<b>Liabilities</b>	60 Accounts payable and accrued expenses .....	85,335.	60	104,891.
	61 Grants payable .....		61	
	62 Deferred revenue .....		62	
	63 Loans from officers, directors, trustees, and key employees .....		63	
	64 a Tax-exempt bond liabilities .....		64a	
	b Mortgages and other notes payable STMT 10 .....	477,591.	64b	450,780.
	65 Other liabilities (describe <input type="checkbox"/> SEE STATEMENT 11 ) .....	31,979.	65	44,454.
66 Total liabilities (add lines 60 through 65) .....		594,905.	66	600,125.
<b>Net Assets or Fund Balances</b>	Organizations that follow SFAS 117, check here <input checked="" type="checkbox"/> and complete lines 67 through 69 and lines 73 and 74. .....			
	67 Unrestricted .....	2,382,285.	67	2,646,782.
	68 Temporarily restricted .....		68	
	69 Permanently restricted .....	463,100.	69	499,647.
	Organizations that do not follow SFAS 117, check here <input type="checkbox"/> and complete lines 70 through 74. .....			
	70 Capital stock, trust principal, or current funds .....		70	
	71 Paid-in or capital surplus, or land, building, and equipment fund .....		71	
	72 Retained earnings, endowment, accumulated income, or other funds .....		72	
	73 Total net assets or fund balances (add lines 67 through 69 or lines 70 through 72; column (A) must equal line 19; column (B) must equal line 21) .....	2,845,385.	73	3,146,429.
	74 Total liabilities and net assets / fund balances (add lines 66 and 73) .....	3,440,290.	74	3,746,554.

Form 990 is available for public inspection and, for some people, serves as the primary or sole source of information about a particular organization. How the public perceives an organization in such cases may be determined by the information presented on its return. Therefore, please make sure the return is complete and accurate and fully describes, in Part III, the organization's programs and accomplishments.

#### Part IV-A Reconciliation of Revenue per Audited Financial Statements with Revenue per Return

<b>a</b>	Total revenue, gains, and other support per audited financial statements .....	<b>a</b>	2,230,063.
<b>b</b>	Amounts included on line <b>a</b> but not on line 12, Form 990:		
(1)	Net unrealized gains on investments ..... \$ 67,986.		
(2)	Donated services and use of facilities ... \$ .....		
(3)	Recoveries of prior year grants ..... \$ .....		
(4)	Other (specify): ..... \$ .....		
	Add amounts on lines (1) through (4) .....	<b>b</b>	67,986.
<b>c</b>	Line <b>a</b> minus line <b>b</b> .....	<b>c</b>	2,162,077.
<b>d</b>	Amounts included on line 12, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 ... \$ .....		
(2)	Other (specify): ..... \$ .....		
	Add amounts on lines (1) and (2) .....	<b>d</b>	0.
<b>e</b>	Total revenue per line 12, Form 990 (line <b>c</b> plus line <b>d</b> ) .....	<b>e</b>	2,162,077.

<b>Part IV-B</b>	<b>Reconciliation of Expenses per Audited Financial Statements with Expenses per Return</b>
------------------	---

<b>a</b>	Total expenses and losses per audited financial statements .....	<b>a</b>	1,929,019.
<b>b</b>	Amounts included on line <b>a</b> but not on line 17, Form 990:		
(1)	Donated services and use of facilities ... \$ .....		
(2)	Prior year adjustments reported on line 20, Form 990 ..... \$ .....		
(3)	Losses reported on line 20, Form 990 ... \$ .....		
(4)	Other (specify): ..... \$ .....		
	Add amounts on lines (1) through (4) .....	<b>b</b>	0.
<b>c</b>	Line <b>a</b> minus line <b>b</b> .....	<b>c</b>	1,929,019.
<b>d</b>	Amounts included on line 17, Form 990 but not on line <b>a</b> :		
(1)	Investment expenses not included on line 6b, Form 990 ... \$ .....		
(2)	Other (specify): ..... \$ .....		
	Add amounts on lines (1) and (2) .....	<b>d</b>	0.
<b>e</b>	Total expenses per line 17, Form 990 (line <b>c</b> plus line <b>d</b> ) .....	<b>e</b>	1,929,019.

<b>Part V</b>	<b>List of Officers, Directors, Trustees, and Key Employees</b> (List each one even if not compensated.)
---------------	--

[illegible]

75 Did any officer, director, trustee, or key employee receive aggregate compensation of more than \$100,000 from your organization and all related organizations, of which more than \$10,000 was provided by the related organizations? If "Yes," attach schedule. ► ☐ Yes ☒ No



**Part VII Analysis of Income-Producing Activities** (See page 33 of the instructions.)

Note: Enter gross amounts unless otherwise indicated.

	Unrelated business income		Excluded by section 512, 513, or 514		(E) Related or exempt function income
	(A) Business code	(B) Amount	(C) Exclu- sion code	(D) Amount	
93 Program service revenue:					
a EAJA ATTORNEY FEE AWARD					150,000.
b					
c					
d					
e					
f Medicare/Medicaid payments					
g Fees and contracts from government agencies					
94 Membership dues and assessments					
95 Interest on savings and temporary cash investments			14	12,165.	
96 Dividends and interest from securities					
97 Net rental income or (loss) from real estate:					
a debt-financed property					
b not debt-financed property					
98 Net rental income or (loss) from personal property					
99 Other investment income					
100 Gain or (loss) from sales of assets					
other than inventory			03	-23,422.	
101 Net income or (loss) from special events					
102 Gross profit or (loss) from sales of inventory					
103 Other revenue:					
a MISCELLANEOUS					93.
b MAILING LIST INCOME			13	78,927.	
c ESTATE OF PAUL BERGER					
d 71-6212120			01	6,984.	
e					
104 Subtotal (add columns (B), (D), and (E))		0.		74,654.	150,093.
105 Total (add line 104, columns (B), (D), and (E))					224,747.

Note: Line 105 plus line 1d, Part I, should equal the amount on line 12, Part I.

**Part VIII Relationship of Activities to the Accomplishment of Exempt Purposes** (See page 34 of the instructions.)

Line No.	Explain how each activity for which income is reported in column (E) of Part VII contributed importantly to the accomplishment of the organization's exempt purposes (other than by providing funds for such purposes).
103	MISC INCOME PROVIDED FUNDS TO MEET EXEMPT PURPOSE

**Part IX Information Regarding Taxable Subsidiaries and Disregarded Entities** (See page 34 of the instructions.)

(A) Name, address, and EIN of corporation, partnership, or disregarded entity	(B) Percentage of ownership interest	(C) Nature of activities	(D) Total income	(E) End-of-year assets
N/A	%			
	%			
	%			
	%			

**Part X Information Regarding Transfers Associated with Personal Benefit Contracts** (See page 34 of the instructions.)

- (a) Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? ☐ Yes ☒ No
- (b) Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? ☐ Yes ☒ No

Note: If "Yes" to (b), file Form 8870 and Form 4720 (see instructions).

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.	
	Signature of officer	Date
Paid Preparer's Use Only	Preparer's signature	Date
	Firm's name (or yours if self-employed), address, and ZIP + 4	Check if self-employed <input type="checkbox"/> Preparer's SSN or PTIN
BROCK AND COMPANY, CPAS, P.C. 26 WEST DRY CREEK CIRCLE, SUITE 710 LITTLETON, CO 80120		EIN 84-0930288 Phone no. 303-794-5661

**SCHEDULE A**  
(Form 990 or 990-EZ)

Department of the Treasury  
Internal Revenue Service

**Organization Exempt Under Section 501(c)(3)**

(Except Private Foundation) and Section 501(e), 501(f), 501(k),  
501(n), or Section 4947(a)(1) Nonexempt Charitable Trust

**Supplementary Information-(See separate instructions.)**

▶ **MUST be completed by the above organizations and attached to their Form 990 or 990-EZ**

OMB No. 1545-0047

**2004**

Name of the organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84 0736725

**Part I**

**Compensation of the Five Highest Paid Employees Other Than Officers, Directors, and Trustees**

(See page 1 of the instructions. List each one. If there are none, enter "None.")

(a) Name and address of each employee paid more than \$50,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
STEVEN J. LECHNER 9830 XAVIER CR, WESTMINSTER, CO 80031	STAFF ATTORNE 40+	105,000.	20,501.	
J. SCOTT DETAMORE 12610 W. BAYAUD #3, LAKEWOOD, CO 80228	STAFF ATTORNE 40+	72,292.	22,873.	
SUSAN AMANDA KOEHLER 550 E. 12TH AVE., #1102, DENVER, CO 80203	STAFF ATTORNE 40+	53,785.	13,434.	
Total number of other employees paid over \$50,000	0			

**Part II**

**Compensation of the Five Highest Paid Independent Contractors for Professional Services**

(See page 2 of the instructions. List each one (whether individuals or firms). If there are none, enter "None.")

(a) Name and address of each independent contractor paid more than \$50,000	(b) Type of service	(c) Compensation
EBERLE AND ASSOCIATES 1420 SPRING HIL ROAD SUITE 490 , MCLEAN, VA	FUNDRAISING	55,153.
JANICE V. CHASE CPA 5404 STONEMOOR DRIVE , PUEBLO, CO 81005	ACCOUNTING	51,150.
Total number of others receiving over \$50,000 for professional services	0	

**Part III** Statements About Activities (See page 2 of the instructions.)

	Yes	No
1 During the year, has the organization attempted to influence national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum? If "Yes," enter the total expenses paid or incurred in connection with the lobbying activities ► \$ _____ (Must equal amounts on line 38, Part VI-A, or line i of Part VI-B.) Organizations that made an election under section 501(h) by filing Form 5768 must complete Part VI-A. Other organizations checking "Yes," must complete Part VI-B AND attach a statement giving a detailed description of the lobbying activities.		X
2 During the year, has the organization, either directly or indirectly, engaged in any of the following acts with any substantial contributors, trustees, directors, officers, creators, key employees, or members of their families, or with any taxable organization with which any such person is affiliated as an officer, director, trustee, majority owner, or principal beneficiary? (If the answer to any question is "Yes," attach a detailed statement explaining the transactions.)		
a Sale, exchange, or leasing of property? _____		X
b Lending of money or other extension of credit? _____		X
c Furnishing of goods, services, or facilities? _____		X
d Payment of compensation (or payment or reimbursement of expenses if more than \$1,000)? SEE PART V, FORM 990	X	
e Transfer of any part of its income or assets? _____		X
3 a Do you make grants for scholarships, fellowships, student loans, etc.? (If "Yes," attach an explanation of how you determine that recipients qualify to receive payments.) _____		X
b Do you have a section 403(b) annuity plan for your employees? _____	X	
4 a Did you maintain any separate account for participating donors where donors have the right to provide advice on the use or distribution of funds? _____		X
b Do you provide credit counseling, debt management, credit repair, or debt negotiation services? _____		X

**Part IV** Reason for Non-Private Foundation Status (See pages 3 through 6 of the instructions.)

The organization is not a private foundation because it is: (Please check only ONE applicable box.)

- 5 ☐ A church, convention of churches, or association of churches. Section 170(b)(1)(A)(i).
- 6 ☐ A school. Section 170(b)(1)(A)(ii). (Also complete Part V.)
- 7 ☐ A hospital or a cooperative hospital service organization. Section 170(b)(1)(A)(iii).
- 8 ☐ A Federal, state, or local government or governmental unit. Section 170(b)(1)(A)(v).
- 9 ☐ A medical research organization operated in conjunction with a hospital. Section 170(b)(1)(A)(iii). Enter the hospital's name, city, and state ► \_\_\_\_\_
- 10 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit. Section 170(b)(1)(A)(iv). (Also complete the **Support Schedule** in Part IV-A.)
- 11a ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 11b ☐ A community trust. Section 170(b)(1)(A)(vi). (Also complete the **Support Schedule** in Part IV-A.)
- 12 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its charitable, etc., functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See section 509(a)(2). (Also complete the **Support Schedule** in Part IV-A.)
- 13 ☐ An organization that is not controlled by any disqualified persons (other than foundation managers) and supports organizations described in: (1) lines 5 through 12 above; or (2) section 501(c)(4), (5), or (6), if they meet the test of section 509(a)(2). (See section 509(a)(3).)

Provide the following information about the supported organizations. (See page 5 of the instructions.)

(a) Name(s) of supported organization(s)	(b) Line number from above

- 14 ☐ An organization organized and operated to test for public safety. Section 509(a)(4). (See page 5 of the instructions.)

**Part IV-A Support Schedule** (Complete only if you checked a box on line 10, 11, or 12.) Use cash method of accounting.  
Note: You may use the worksheet in the instructions for converting from the accrual to the cash method of accounting.

Calendar year (or fiscal year beginning in) ▶	(a) 2003	(b) 2002	(c) 2001	(d) 2000	(e) Total
15 Gifts, grants, and contributions received. (Do not include unusual grants. See line 28.)	2,036,203.	1,998,697.	2,509,649.	3,323,559.	9,868,108.
16 Membership fees received					
17 Gross receipts from admissions, merchandise sold or services performed, or furnishing of facilities in any activity that is related to the organization's charitable, etc., purpose					
18 Gross income from interest, dividends, amounts received from payments on securities loans (section 512(a)(5)), rents, royalties, and unrelated business taxable income (less section 511 taxes) from businesses acquired by the organization after June 30, 1975	10,503.	15,527.	43,533.	42,191.	111,754.
19 Net income from unrelated business activities not included in line 18					
20 Tax revenues levied for the organization's benefit and either paid to it or expended on its behalf					
21 The value of services or facilities furnished to the organization by a governmental unit without charge. Do not include the value of services or facilities generally furnished to the public without charge					
22 Other income. Attach a schedule. Do not include gain or (loss) from sale of capital assets	10,470.	8,821.	SEE STATEMENT 12 576.	243.	20,110.
23 Total of lines 15 through 22	2,057,176.	2,023,045.	2,553,758.	3,365,993.	9,999,972.
24 Line 23 minus line 17	2,057,176.	2,023,045.	2,553,758.	3,365,993.	9,999,972.
25 Enter 1% of line 23	20,572.	20,230.	25,538.	33,660.	
26 Organizations described on lines 10 or 11: a Enter 2% of amount in column (e), line 24					26a 199,999.
b Prepare a list for your records to show the name of and amount contributed by each person (other than a governmental unit or publicly supported organization) whose total gifts for 2000 through 2003 exceeded the amount shown in line 26a. Do not file this list with your return. Enter the total of all these excess amounts					26b 115,002.
c Total support for section 509(a)(1) test: Enter line 24, column (e)					26c 9,999,972.
d Add: Amounts from column (e) for lines: 18 111,754. 19 22 20,110. 26b 115,002.					26d 246,866.
e Public support (line 26c minus line 26d total)					26e 9,753,106.
f Public support percentage (line 26e (numerator) divided by line 26c (denominator))					26f 97.5313%
27 Organizations described on line 12: a For amounts included in lines 15, 16, and 17 that were received from a "disqualified person," prepare a list for your records to show the name of, and total amounts received in each year from, each "disqualified person." Do not file this list with your return. Enter the sum of such amounts for each year: N/A					
(2003) (2002) (2001) (2000)					
b For any amount included in line 17 that was received from each person (other than "disqualified persons"), prepare a list for your records to show the name of, and amount received for each year, that was more than the larger of (1) the amount on line 25 for the year or (2) \$5,000. (Include in the list organizations described in lines 5 through 11, as well as individuals.) Do not file this list with your return. After computing the difference between the amount received and the larger amount described in (1) or (2), enter the sum of these differences (the excess amounts) for each year: N/A					
(2003) (2002) (2001) (2000)					
c Add: Amounts from column (e) for lines: 15 16 17 20 21					27c N/A
d Add: Line 27a total and line 27b total					27d N/A
e Public support (line 27c total minus line 27d total)					27e N/A
f Total support for section 509(a)(2) test: Enter amount on line 23, column (e)			27f N/A		
g Public support percentage (line 27e (numerator) divided by line 27f (denominator))					27g N/A %
h Investment income percentage (line 18, column (e) (numerator) divided by line 27f (denominator))					27h N/A %

28 Unusual Grants: For an organization described in line 10, 11, or 12 that received any unusual grants during 2000 through 2003, prepare a list for your records to show, for each year, the name of the contributor, the date and amount of the grant, and a brief description of the nature of the grant. Do not file this list with your return. Do not include these grants in line 15.



**Part V Private School Questionnaire** (See page 7 of the instructions.)

N/A

(To be completed ONLY by schools that checked the box on line 6 in Part IV)

	Yes	No
29 Does the organization have a racially nondiscriminatory policy toward students by statement in its charter, bylaws, other governing instrument, or in a resolution of its governing body? .....	29	
30 Does the organization include a statement of its racially nondiscriminatory policy toward students in all its brochures, catalogues, and other written communications with the public dealing with student admissions, programs, and scholarships? .....	30	
31 Has the organization publicized its racially nondiscriminatory policy through newspaper or broadcast media during the period of solicitation for students, or during the registration period if it has no solicitation program, in a way that makes the policy known to all parts of the general community it serves? .....	31	
If "Yes," please describe; if "No," please explain. (If you need more space, attach a separate statement.)		
32 Does the organization maintain the following:		
a Records indicating the racial composition of the student body, faculty, and administrative staff? .....	32a	
b Records documenting that scholarships and other financial assistance are awarded on a racially nondiscriminatory basis? .....	32b	
c Copies of all catalogues, brochures, announcements, and other written communications to the public dealing with student admissions, programs, and scholarships? .....	32c	
d Copies of all material used by the organization or on its behalf to solicit contributions? .....	32d	
If you answered "No" to any of the above, please explain. (If you need more space, attach a separate statement.)		
33 Does the organization discriminate by race in any way with respect to:		
a Students' rights or privileges? .....	33a	
b Admissions policies? .....	33b	
c Employment of faculty or administrative staff? .....	33c	
d Scholarships or other financial assistance? .....	33d	
e Educational policies? .....	33e	
f Use of facilities? .....	33f	
g Athletic programs? .....	33g	
h Other extracurricular activities? .....	33h	
If you answered "Yes" to any of the above, please explain. (If you need more space, attach a separate statement.)		
34 a Does the organization receive any financial aid or assistance from a governmental agency? .....	34a	
b Has the organization's right to such aid ever been revoked or suspended? .....	34b	
If you answered "Yes" to either 34a or b, please explain using an attached statement.		
35 Does the organization certify that it has complied with the applicable requirements of sections 4.01 through 4.05 of Rev. Proc. 75-50, 1975-2 C.B. 587, covering racial nondiscrimination? If "No," attach an explanation .....	35	

Schedule A (Form 990 or 990-EZ) 2004

**Part VI-A Lobbying Expenditures by Electing Public Charities** (See page 9 of the instructions.)

N/A

(To be completed ONLY by an eligible organization that filed Form 5768)

Check ☐ a ☐ if the organization belongs to an affiliated group.Check ☐ b ☐ if you checked "a" and "limited control" provisions apply.**Limits on Lobbying Expenditures**

(The term "expenditures" means amounts paid or incurred.)

(a)  
Affiliated group  
totals(b)  
To be completed for ALL  
electing organizations

		(a)	(b)
		Affiliated group totals	To be completed for ALL electing organizations
		N/A	
36	Total lobbying expenditures to influence public opinion (grassroots lobbying) .....	36	
37	Total lobbying expenditures to influence a legislative body (direct lobbying) .....	37	
38	Total lobbying expenditures (add lines 36 and 37) .....	38	
39	Other exempt purpose expenditures .....	39	
40	Total exempt purpose expenditures (add lines 38 and 39) .....	40	
41	Lobbying nontaxable amount. Enter the amount from the following table -		
	If the amount on line 40 is -                      The lobbying nontaxable amount is -		
	Not over \$500,000 .....	20% of the amount on line 40 .....	
	Over \$500,000 but not over \$1,000,000 .....	\$100,000 plus 15% of the excess over \$500,000 .....	
	Over \$1,000,000 but not over \$1,500,000 .....	\$175,000 plus 10% of the excess over \$1,000,000 .....	
	Over \$1,500,000 but not over \$17,000,000 .....	\$225,000 plus 5% of the excess over \$1,500,000 .....	
	Over \$17,000,000 .....	\$1,000,000 .....	
42	Grassroots nontaxable amount (enter 25% of line 41) .....	42	
43	Subtract line 42 from line 36. Enter -0- if line 42 is more than line 36 .....	43	
44	Subtract line 41 from line 38. Enter -0- if line 41 is more than line 38 .....	44	
Caution: If there is an amount on either line 43 or line 44, you must file Form 4720.			

**4-Year Averaging Period Under Section 501(h)**

(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the instructions for lines 45 through 50 on page 11 of the instructions.)

Calendar year (or fiscal year beginning in) ▶	Lobbying Expenditures During 4-Year Averaging Period				N/A
	(a) 2004	(b) 2003	(c) 2002	(d) 2001	(e) Total
45 Lobbying nontaxable amount .....					0.
46 Lobbying ceiling amount (150% of line 45(e)) .....					0.
47 Total lobbying expenditures .....					0.
48 Grassroots nontaxable amount .....					0.
49 Grassroots ceiling amount (150% of line 48(e)) .....					0.
50 Grassroots lobbying expenditures .....					0.

**Part VI-B Lobbying Activity by Nonelecting Public Charities**

(For reporting only by organizations that did not complete Part VI-A) (See page 11 of the instructions.)

N/A

During the year, did the organization attempt to influence national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:

	Yes	No	Amount
a Volunteers .....			
b Paid staff or management (Include compensation in expenses reported on lines c through h.) .....			
c Media advertisements .....			
d Mailings to members, legislators, or the public .....			
e Publications, or published or broadcast statements .....			
f Grants to other organizations for lobbying purposes .....			
g Direct contact with legislators, their staffs, government officials, or a legislative body .....			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any other means .....			
i Total lobbying expenditures (Add lines c through h.) .....			0.

If "Yes" to any of the above, also attach a statement giving a detailed description of the lobbying activities.

51 Did the reporting organization directly or indirectly engage in any of the following with any other organization described in section 501(c) of the Code (other than section 501(c)(3) organizations) or in section 527, relating to political organizations?

	Yes	No
51a(i)		X
a(ii)		X
b(i)		X
b(ii)		X
b(iii)		X
b(iv)		X
b(v)		X
b(vi)		X
c		X

(ii) Other assets \_\_\_\_\_

(i) Sales or exchanges of assets with a noncharitable exempt organization .....

(ii) Purchases of assets from a noncharitable exempt organization \_\_\_\_\_

(iii) Rental of facilities, equipment, or other assets

(iv) Reimbursement arrangements

(v) Loans or loan guarantees .....

(vi) Performance of services or membership or fundraising solicitations

c. Sharing of facilities, equipment, mailing lists, other assets, or paid employees

N/A

[illegible]

▶ ☐ Yes ☒ No

N/A

[illegible]

**Schedule B**  
(Form 990, 990-EZ, or  
990-PF)

Department of the Treasury  
Internal Revenue Service

**Schedule of Contributors**

Supplementary Information for  
line 1 of Form 990, 990-EZ, and 990-PF (see instructions)

OMB No. 1545-0047

**2004**

Name of organization

MOUNTAIN STATES LEGAL FOUNDATION

Employer identification number

84-0736725

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

☒ 501(c)( 3 ) (enter number) organization

☐ 4947(a)(1) nonexempt charitable trust not treated as a private foundation

☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation

☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation

☐ 501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**. (Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule—see instructions.)

**General Rule—**

☐ For organizations filing Form 990, 990-EZ, or 990-PF that received, during the year, \$5,000 or more (in money or property) from any one contributor. (Complete Parts I and II.)

**Special Rules—**

☒ For a section 501(c)(3) organization filing Form 990, or Form 990-EZ, that met the 33 1/3% support test of the regulations under sections 509(a)(1)/170(b)(1)(A)(vi) and received from any one contributor, during the year, a contribution of the greater of \$5,000 or 2% of the amount on line 1 of these forms. (Complete Parts I and II.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, aggregate contributions or bequests of more than \$1,000 for use *exclusively* for religious, charitable, scientific, literary, or educational purposes, or the prevention of cruelty to children or animals. (Complete Parts I, II, and III.)

☐ For a section 501(c)(7), (8), or (10) organization filing Form 990, or Form 990-EZ, that received from any one contributor, during the year, some contributions for use *exclusively* for religious, charitable, etc., purposes, but these contributions did not aggregate to more than \$1,000. (If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Do not complete any of the Parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions of \$5,000 or more during the year.) ▶ \$ \_\_\_\_\_

**Caution:** Organizations that are not covered by the General Rule and/or the Special Rules do not file Schedule B (Form 990, 990-EZ, or 990-PF), but they must check the box in the heading of their Form 990, Form 990-EZ, or on line 2 of their Form 990-PF, to certify that they do not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

LHA For Paperwork Reduction Act Notice, see the Instructions  
for Form 990, Form 990-EZ, and Form 990-PF.

Schedule B (Form 990, 990-EZ, or 990-PF) (2004)

Name of organization

Employer identification number

MOUNTAIN STATES LEGAL FOUNDATION

84-0736725

**Part I Contributors** (See Specific Instructions.)

(a) No.	(b) Name, address, and ZIP + 4	(c) Aggregate contributions	(d) Type of contribution
1	THE MCMURRAY FOUNDATION  WY	\$ 150,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
2	ESTATE OF PAUL BERGER  MT	\$ 76,016.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
3	CASTLE ROCK FOUNDATION  CO	\$ 75,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
4	MONFORT FAMILY FOUNDATION  CO	\$ 50,000.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)
			Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II if there is a noncash contribution.)

Form **4562**Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization** 990  
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

**2004**Attachment  
Sequence No. 67

Name(s) shown on return

Business or activity to which this form relates

Identifying number

MOUNTAIN STATES LEGAL FOUNDATION

FORM 990 PAGE 2

84-0736725

**Part I Election To Expense Certain Property Under Section 179** Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See instructions for a higher limit for certain businesses .....	1	102,000.
2	Total cost of section 179 property placed in service (see instructions) .....	2	
3	Threshold cost of section 179 property before reduction in limitation .....	3	410,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0- .....	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions .....	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29 .....	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7 .....	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8 .....	9	
10	Carryover of disallowed deduction from line 13 of your 2003 Form 4562 .....	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 .....	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11 .....	12	
13	Carryover of disallowed deduction to 2005. Add lines 9 and 10, less line 12 .....	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)**

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) .....	14	
15	Property subject to section 168(f)(1) election (see instructions) .....	15	
16	Other depreciation (including ACRS) (see instructions) .....	16	52,552.

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2004 .....	17	
18	If you are electing under section 168(f)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here .....		<input type="checkbox"/>

**Section B - Assets Placed in Service During 2004 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property	/		27.5 yrs.	MM	S/L	
	/		27.5 yrs.	MM	S/L	
i Nonresidential real property	/		39 yrs.	MM	S/L	
	/			MM	S/L	

**Section C - Assets Placed in Service During 2004 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year	/		40 yrs.	MM	S/L	

**Part IV Summary (See instructions.)**

21	Listed property. Enter amount from line 28 .....	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr. ....	22	52,552.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs .....	23	

**Part V Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)  
**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A - Depreciation and Other Information** (Caution: See instructions for limits for passenger automobiles.)

**24a** Do you have evidence to support the business/investment use claimed? ☐ Yes ☐ No **24b** If "Yes," is the evidence written? ☐ Yes ☐ No

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
--	-------------------------------------	--	-------------------------------	--	---------------------------	------------------------------	----------------------------------	---------------------------------------

**25** Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use ..... **25**

**26** Property used more than 50% in a qualified business use:

	:	:	%					
	:	:	%					
	:	:	%					

**27** Property used 50% or less in a qualified business use:

	:	:	%			S/L		
	:	:	%			S/L		
	:	:	%			S/L		

**28** Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 ..... **28**

**29** Add amounts in column (i), line 26. Enter here and on line 7, page 1 ..... **29**

**Section B - Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person.

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle	(b) Vehicle	(c) Vehicle	(d) Vehicle	(e) Vehicle	(f) Vehicle
<b>30</b> Total business/investment miles driven during the year (do not include commuting miles) .....						
<b>31</b> Total commuting miles driven during the year ...						
<b>32</b> Total other personal (noncommuting) miles driven .....						
<b>33</b> Total miles driven during the year. Add lines 30 through 32 .....						
<b>34</b> Was the vehicle available for personal use during off-duty hours? .....	Yes	No	Yes	No	Yes	No
<b>35</b> Was the vehicle used primarily by a more than 5% owner or related person? .....						
<b>36</b> Is another vehicle available for personal use? .....						

**Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons.

<b>37</b> Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees? .....	Yes	No
<b>38</b> Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See instructions for vehicles used by corporate officers, directors, or 1% or more owners .....		
<b>39</b> Do you treat all use of vehicles by employees as personal use? .....		
<b>40</b> Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received? .....		
<b>41</b> Do you meet the requirements concerning qualified automobile demonstration use? .....		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
-----------------------------	------------------------------------	------------------------------	------------------------	---	--------------------------------------

**42** Amortization of costs that begins during your 2004 tax year:

	:	:			
	:	:			

**43** Amortization of costs that began before your 2004 tax year ..... **43** 1,988.

**44** Total. Add amounts in column (f). See instructions for where to report ..... **44** 1,988.

FORM 990

GAIN (LOSS) FROM PUBLICLY TRADED SECURITIES

STATEMENT 1

DESCRIPTION	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
400 SHARES ELAN	7,840.	9,372.	0.	-1,532.
85 SHARES MERCK	2,339.	2,682.	0.	-343.
8 SH MARSHALL & ILLSLEY	313.	342.	0.	-29.
123 SH MERRILL LYNCH	7,391.	7,304.	0.	87.
35 SH AMGEN	2,177.	2,239.	0.	-62.
4650 SH LIBERTY MEDIA	54,550.	54,219.	0.	331.
8 SH MARSHALL & ILLSLEY	252.	302.	0.	-50.
TO FORM 990, PART I, LINE 8	74,862.	76,460.	0.	-1,598.



---

---

FORM 990      GAIN (LOSS) FROM NON-PUBLICLY TRADED SECURITIES      STATEMENT      2

---

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
3190.429 SH PIMCO ST BOND FUND	VARIOUS	12/17/04	DONATED	
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	NET GAIN OR (LOSS)
	32,000.	32,032.	0.	-32.
TOTAL TO FM 990, PART I, LN 8	32,000.	32,032.	0.	-32.

---



---

FORM 990	GAIN (LOSS) FROM SALE OF OTHER ASSETS	STATEMENT	3
----------	---------------------------------------	-----------	---

---

DESCRIPTION	DATE ACQUIRED	DATE SOLD	METHOD ACQUIRED	
FIXED ASSETS	VARIOUS	VARIOUS	PURCHASED	
NAME OF BUYER	GROSS SALES PRICE	COST OR OTHER BASIS	EXPENSE OF SALE	DEPREC
	0.	50,547.	0.	28,755.
TO FM 990, PART I, LN 8		50,547.	0.	28,755.
				NET GAIN OR (LOSS)
				-21,792.
				-21,792.

---



---

FORM 990	OTHER CHANGES IN NET ASSETS OR FUND BALANCES	STATEMENT	4
----------	--	-----------	---

---

DESCRIPTION	AMOUNT
UNREALIZED GAIN	67,986.
TOTAL TO FORM 990, PART I, LINE 20	67,986.

---



---

FORM 990	OTHER EXPENSES	STATEMENT	5
----------	----------------	-----------	---

---

DESCRIPTION	(A) TOTAL	(B) PROGRAM SERVICES	(C) MANAGEMENT AND GENERAL	(D) FUNDRAISING
MEMBERSHIP /				
EDUCATION	16,867.	16,867.		
PROFESSIONAL SERVICE	82,249.	61,687.	20,562.	
INSURANCE	17,066.	15,544.	1,522.	
LIBRARY MAINTENANCE	28,049.	28,049.		
LITGATION EXP LESS				
REIMBURSEMENT	7,161.	7,161.		
AUTO	23.	17.	6.	
MEETINGS	24,238.	19,390.	4,848.	
LITGATION OUTSIDE				
ATTORNEYS	2,876.	2,876.		
PUBLIC RELATIONS	6,503.	2,601.	3,902.	
SUBSCRIPTIONS AND				
PUBLICATIONS	2,174.	1,956.	218.	
DIRECT MAIL	56,653.			56,653.
OFFICE EXPENSE	47,455.	17,814.	26,618.	3,023.
TOTAL TO FM 990, LN 43	291,314.	173,962.	57,676.	59,676.

FORM 990	NON-GOVERNMENT SECURITIES	STATEMENT	6
----------	---------------------------	-----------	---

SECURITY DESCRIPTION	COST/FMV	CORPORATE STOCKS	CORPORATE BONDS	OTHER PUBLICLY TRADED SECURITIES	TOTAL NON-GOV'T SECURITIES
STOCKS	COST	1,000.			1,000.
BONDS	FMV		77,390.		77,390.
TO FORM 990, LINE 54, COL B		1,000.	77,390.		78,390.

FORM 990	GOVERNMENT SECURITIES	STATEMENT	7
----------	-----------------------	-----------	---

DESCRIPTION	COST/FMV	U.S. GOVERNMENT	STATE AND LOCAL GOV'T	TOTAL GOV'T SECURITIES
BONDS	FMV	100,523.		100,523.
TOTAL TO FORM 990, LINE 54, COL B		100,523.		100,523.

FORM 990	DEPRECIATION OF ASSETS NOT HELD FOR INVESTMENT	STATEMENT	8
----------	--	-----------	---

DESCRIPTION	COST OR OTHER BASIS	ACCUMULATED DEPRECIATION	BOOK VALUE
BUILDINGS	1,397,718.	96,917.	1,300,801.
FURNITURE & FIXTURES	140,111.	79,553.	60,558.
LAND	154,705.	0.	154,705.
MACHINERY & OTHER EQUIPMENT	140,099.	59,524.	80,575.
OTHER	9,715.	5,905.	3,810.
TOTAL TO FORM 990, PART IV, LN 57		241,899.	1,600,449.

FORM 990	OTHER ASSETS	STATEMENT	9
----------	--------------	-----------	---

DESCRIPTION	AMOUNT
ENDOWMENT FUND	839,804.
INTEREST RECEIVABLE	7.
TOTAL TO FORM 990, PART IV, LINE 58, COLUMN B	839,811.

FORM 990	MORTGAGES PAYABLE	STATEMENT 10
----------	-------------------	--------------

DESCRIPTION	BALANCE DUE
US BANK	450,780.
TOTAL INCLUDED ON FORM 990, PART IV, LINE 64B, COLUMN B	450,780.

FORM 990	OTHER LIABILITIES	STATEMENT 11
----------	-------------------	--------------

DESCRIPTION	AMOUNT
ENDOWMENT FUND PAYABLE	14,302.
PENSION FUND PAYABLE	30,152.
TOTAL TO FORM 990, PART IV, LINE 65, COLUMN B	44,454.

SCHEDULE A	OTHER INCOME	STATEMENT 12
------------	--------------	--------------

DESCRIPTION	2003 AMOUNT	2002 AMOUNT	2001 AMOUNT	2000 AMOUNT
UNCLAIMED FUNDS	0.	3,821.	0.	0.
PROP TAX REIMBURSEMENT	824.	0.	0.	0.
INSURANCE REIMBURSEMENT	9,646.	0.	0.	0.
OTHER	0.	5,000.	576.	243.
TOTAL TO SCHEDULE A, LINE 22	10,470.	8,821.	576.	243.